Saskatchewan
Municipal
Board

Annual Report
2002

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Annual Report 2002

Saskatchewan Municipal Board

for the year ending
December 31, 2002

Honourable Ron Osika
Minister Responsible

Saskatchewan Municipal Board

2151 Scarth Street
Regina, Saskatchewan
S4P 3V7

Table of Contents

Letter of Transmittal	2
Message from the Chair of the Board	3
Mission and Mandate Statements	4
Organization by Function	5
Legislation	6
Goals for 2003	7
Administration	8 to 10
Local Government Committee	11, 12
Local Authority Debt Overview	13 to 20
Local Authority Overview of Local Improvements	21
Local Authority Approval Overview	22
Property Maintenance Appeals Committee	23
Planning Appeals Committee	24, 25
Municipal Boundary Committee	26, 27
Fire Prevention Appeals Committee	28, 29
Assessment Appeals Committee	30, 31
Assessment Appeals Committee Caseload Analysis	32, 33
Condominium Property Act Apportionment Committee	34
Board of Revenue Commissioners	35
Board of Revenue Commissioners Caseload Overview	36

List of Figures

Figure 1 - Statement of Expenditures	10
Figure 2 - Statement of Revenue	10
Figure 3 & 4 - Summary of Outstanding Long Term Debt and Associated Graph	13
Figure 5 – Loan and Debenture Authorizations	14
Figure 6 - Purpose for Borrowing by Way of Long Term Loan	15
Figure 7 - Summary of Outstanding Debenture Debt and Associated Graph	16
Figure 8 - Annual Debentures Issued 1993 – 2002	17
Figure 9 - Debentures Signed and Sealed in 2002	18
Figure 10 - Debenture Purchasers Graph and Debenture Purchasers Overview	19
Figure 11 - Purpose for Borrowing by way of Debentures and Associated Graph	20
Figure 12 - Local Improvement Projects Approved and Hearings Held	21
Figure 13 - Miscellaneous Approvals and Orders Issued	22
Figure 14 - Planning Appeals Committee Caseload Analysis	25
Figure 15 - Assessment Appeals Committee Breakdown of Appeals Received by Local Authority Type	32
Figure 16 - Board of Revenue Commissioners Appeal Analysis and Write Off and Cancellation of Debt Owing to Province	36

LETTER OF TRANSMITTAL

Regina, Saskatchewan

To Her Honour
The Honourable Dr. Lynda M. Haverstock
Lieutenant Governor of the
Province of Saskatchewan

Your Honour:

I have the honour to submit herewith the Annual Report for the Saskatchewan Municipal Board for the year ending December 31, 2002. The financial statements included in the report were prepared by the Board in accordance with guidelines of the Department of Finance.

Respectfully submitted,

Ron Osika,
Minister Responsible
for Saskatchewan Municipal Board

Message From the Chair

It is my pleasure to present the annual report of the Saskatchewan Municipal Board for the year 2002.

Adoption of a code of conduct for board members will provide assurance to those parties dealing with the board on all matters. The board continues to pursue the use of internal electronic communication to find administrative efficiencies and to reduce our reliance on paper usage.

I wish to express my appreciation for the dedicated support of all board and staff members.

Wade Armstrong, Chair

Mission

To ensure financial credibility for cities, towns, villages, northern municipalities and school divisions, and hear and determine appeals respecting planning, assessment, fire prevention, municipal boundary and property maintenance.

Mandate

The Saskatchewan Municipal Board is legislatively mandated and the board is empowered to exercise discretion of a judicial nature. Major activities include:

- provide a service to cities, towns, villages, northern and rural municipalities and the general public to hear appeals at the provincial level on matters that require a specialized knowledge. Common matters of appeal include planning and development; assessed values of real property; local improvement assessments; tax exempt status of a property; assessments for conservation and development area authorities; property maintenance orders; and orders and certificates issued by the provincial fire commissioner's office.

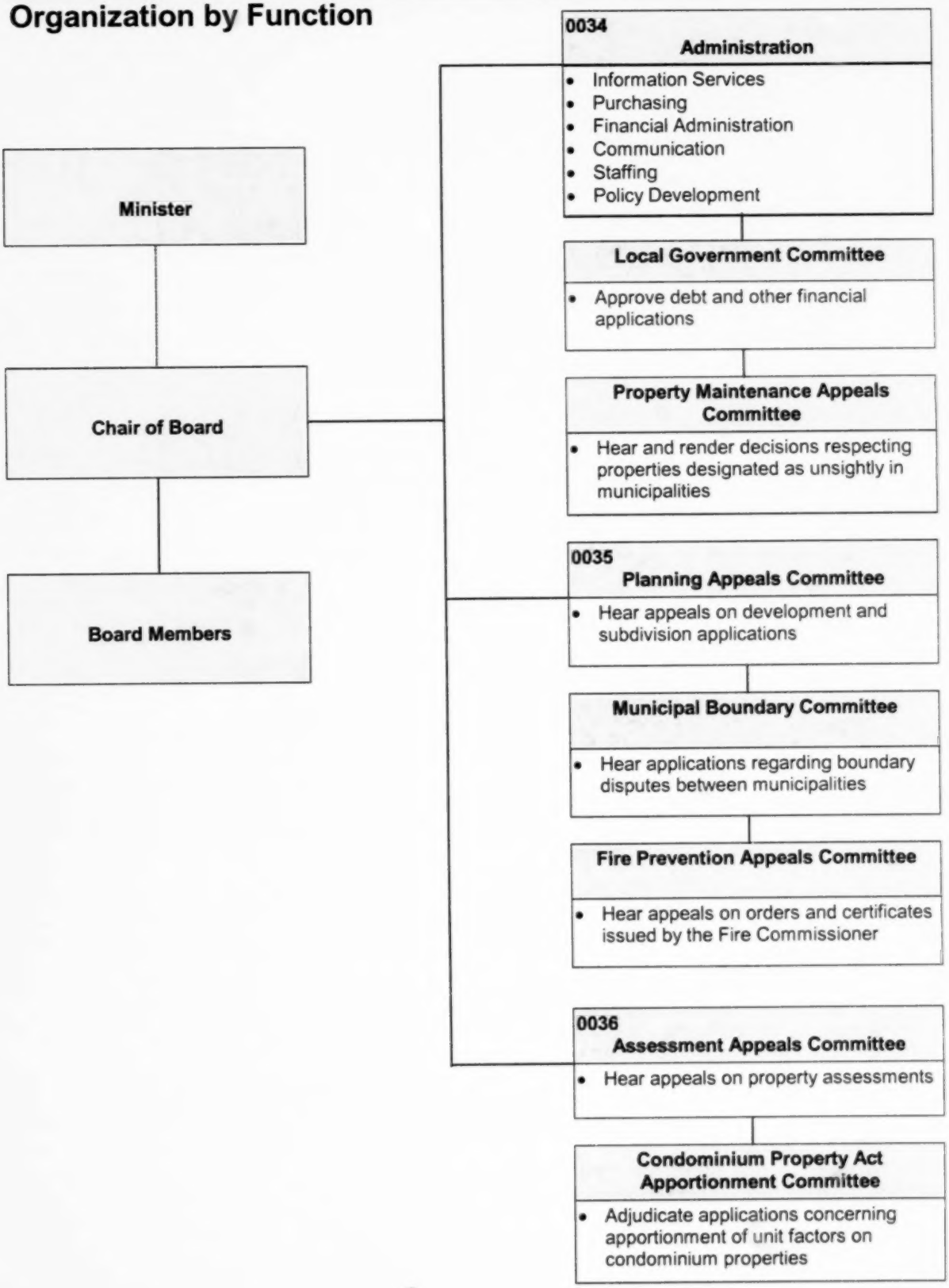
- assist local authorities by reviewing long term debt applications to ensure financial stability;

- provide advice and approvals to municipal governments and school divisions on capital financing, debt management, investment policy, utility rates and local improvements;

- collect outstanding debenture debt for union hospitals;

- decide applications for alteration of municipal boundaries or amalgamation of municipalities, where inter-municipal agreement is not present.

Organization by Function



Legislation

The board accomplishes its mandate through a number of Acts. Enabling legislation is listed below:

The Assessment Management Agency Act
The Condominium Property Act, 1993
The Conservation and Development Act
The Education Act
The Fire Prevention Act, 1992
The Health Districts Act
The Housing and Special-care Homes Act
The Lloydminster Charter
The Local Government Election Act
The Local Improvements Act, 1993
The Meewasin Valley Authority Act
The Municipal Board Act
The Northern Municipalities Act
The Planning and Development Act, 1983
The Public Libraries Act, 1996
The Rural Municipality Act, 1989
The Saskatchewan Housing Corporation Act
The Subdivisions Act
The Urban Municipality Act, 1984
The Watershed Associations Act

The board has authority to approve or determine matters under 13 other Acts. However, applications/appeals pursuant to these Acts are not often received.

Our Goals for 2003

- Conduct hearings and render decisions in a timely fashion.
- Communicate with clients on the appeal process, how to appeal and the role of the board.
- Accommodate legislative amendments by reviewing internal processes, policies and procedures to ensure that services are provided within an appropriate time frame and in accordance with amendments.
- Manage financial resources appropriately while at the same time ensuring client needs are met.
- Review local authorities borrowing requests in a timely manner.
- Investigate existing processes for working committees to establish consistency in procedures, which will ensure efficient and cost effective delivery of service.
- Research, recommend and implement training for staff and members.
- Develop and implement web site by December, 2003.

Administration

Administration is responsible for staffing, information services, purchasing, financial administration, communication initiatives and policy development and implementation for the board and its committees.

Management is to ensure the integrity of financial data reported by the board. This responsibility is fulfilled through preparation and presentation of financial information and other data in accordance with guidelines developed by Department of Finance, with exceptions specifically noted.

The Financial Administration Manual and the Treasury Board Accounting and Reporting Manual provide for internal accounting controls, policies and procedures. Employees exercise their best judgment to ensure the accurate reporting of activities and use of financial resources. Existing internal controls provide reasonable assurance assets are safeguarded and financial records are reliable for use in preparing financial information and maintaining accountability of assets.

Financial Overview

In 2001-02, Saskatchewan Municipal Board's budget of $1,101,000 was divided into three general areas: Administration/Local Government Committee; Planning Appeals; and Assessment Appeals. Funding was distributed according to the figures shown in Figure No. 1 which indicates the actual for 2001-2002 and budget estimates for 2001-2002.

Revenue is derived from filing fees for appeals, which are received from the general public, municipalities, and other agencies. A fee is also charged for authorizing and preparing debentures for local authorities. Figure No. 2 shows a breakdown of revenues received for the 2001-2002 fiscal year, which are deposited in the province's General Revenue Fund.

Asset Management and Protection

Personnel: Includes Board members, out-of-scope staff as well as in-scope support staff. Emphasis was placed on educating and training personnel to increase productivity and effectiveness.

Electronic Hardware, Software and Data: Includes local area network with 13 desktop computers connected to the network. Data includes word processing files, spreadsheet applications, revenue and expenditure system, a database to track appeal status for assessment appeals and remote access to government accounting and human resources systems and internet access. Policy was developed to ensure the security of government electronics system for the protection of our external and internal infrastructure and information.

Statement of Expenditures

Subvote	Actual 2001-2002	Budget/ Estimated 2001-2002	Variance Over/(Under)
Administration/Local Government Committee			
Personal Services	522,252	512,536	9,716
Operating Expenses	125,975	137,464	(11,489)
Subtotal	648,227	650,000	(1,773)
Planning Appeals Committee			
Personal Services	70,829	68,252	2,577
Operating Expenses	5,575	4,748	827
Subtotal	76,404	73,000	3,404
Assessment Appeals Committee			
Personal Services	202,679	324,600	(121,921)
Operating Expenses	28,394	53,400	(25,006)
Subtotal	231,073	378,000	(146,927)
Total	**955,704**	**1,101,000**	**(145,296)**

• Figure 1

Statement of Revenue

Description of Revenue	Actual 2001-2002	Budget/ Estimate 2001-2002
Filing Fees	88,520	30,000
Debenture Authorizations	7,950	25,000
Debenture Forms	770	2,700
TOTAL	**97,240**	**57,700**

• Figure 2

Local Government Committee

Major Activities

- **Approve Long-Term Borrowing including Debenture Issues**

  The purpose in approving this borrowing is to ensure financial stability of local authorities and compliance with various statutes. Investors and the public are provided with assurance that procedures and approvals comply with statutes and related policy.

  Includes approving various forms of debt, preparing related bylaws and debentures.

- **Approve Local Improvements**

  The purpose in approving local improvements is to ensure financial stability while allowing municipalities to undertake works or services that specially benefit particular lands. A portion or all of the cost of the benefiting work is charged (assessed) against the benefited land.

  Works and services which can be charged as local improvements are defined in *The Local Improvements Act, 1993.*

- **Approve investment of surplus funds, creation, use of reserve funds and sinking funds**.

  The purpose in approving these financial transactions is to ensure municipal funds are securely invested and other funds are used appropriately.

  Committee objectives include preservation of capital and interest income maximization.

- **Approve Sewer and Water Rates**

  The purpose in approving water and sewer rates is to ensure rates are equitable for all users and encourage sufficient rates to provide revenue for current water and sewer operation, expense, debt repayment and future capital expenditure.

- **Provide Advisory Assistance**

  Provide local authorities with timely appropriate advice respecting all aspects of committee work.

- **Manage Union Hospital Debt**

  The Health Districts Act enables the Saskatchewan Municipal Board to bill and collect debenture debt from participating municipalities for union hospitals which no longer exist. The funds are forwarded to the appropriate financial institution. Applicable bank accounts are reconciled annually. 2002 will be the final year for this activity as all debt will be retired.

  In 2002, 8 municipalities were invoiced for an amount of $35,950.84. Debenture debt of one union hospital was retired in 2002.

Goals

To ensure financial stability for municipalities and security for their investors and general public.

Approvals and Authorizations

The following figures (3 to 13) illustrate ongoing approvals and authorizations of the Local Government Committee for 2002.

Local Authority Debt Overview

Summary of Outstanding Long Term Debt (excluding debentures)
as of December 31, 2001 (Based on previous audited financial statements)

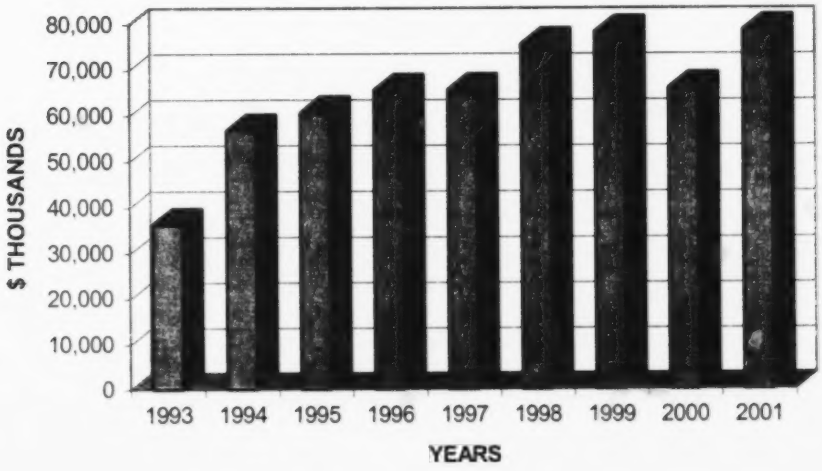
(In Thousands of Dollars)

YEAR	CITY	TOWN	VILLAGE	N.M.*	R.M.	TOTAL	SCHOOL	GRAND TOTAL
1993	2,684	6,565	1,271	315	1,822	12,657	23,591	36,248
1994	4,344	5,773	1,326	1,538	1,786	14,767	41,937	56,704
1995	3,956	6,179	1,558	1,098	2,483	15,274	45,357	60,631
1996	4,235	7,202	1,484	887	2,164	15,972	49,540	65,512
1997	3,726	9,698	1,739	771	2,533	18,467	47,116	65,583
1998(1)	10,164	11,517	1,958	2,277	3,875	29,791	45,714	75,505
1999(1)	8,252	14,011	2,755	1,896	3,936	30,850	47,375	78,225
2000(1)	9,378	12,967	1,419	1,506	4,035	29,305	36,648	65,953
2001(1)	10,770	11,984	1,514	2,404	4,095	30,767	47,848	78,615

* Refers to Northern Municipalities
- Loans are reported beginning 1993 due to the increased number of loans now exceeding a four year term and containing a fixed interest rate.
- 13 municipalities are not included as financial statements for 2001 are not yet available. A review of current year approvals indicates these municipalities have minimal outstanding debt.

(1) Includes lease obligations for cities not previously recorded.

• Figure 3



• Figure 4

Local Authority Debt Overview

Loan and Debenture Authorizations in 2002

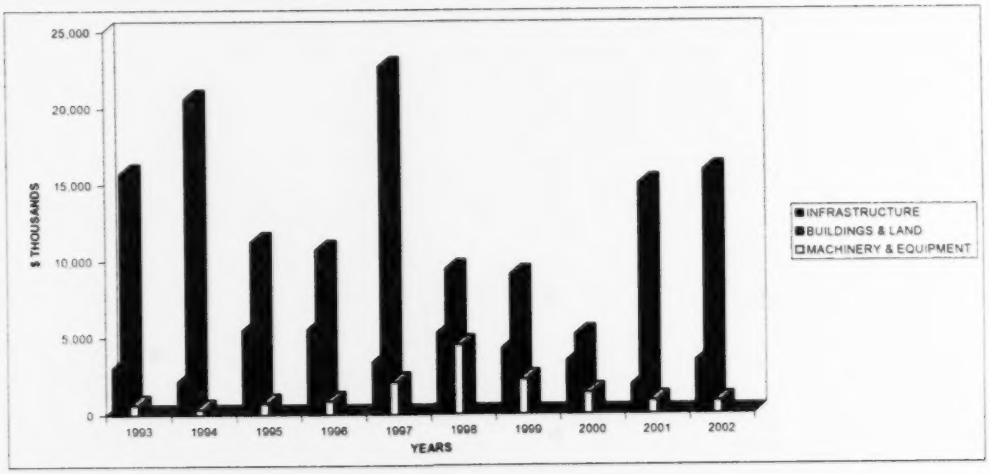
LOCAL AUTHORITY	AMOUNT OF AUTHORIZATION	NUMBER OF AUTHORIZATIONS
LOANS		
CITIES	$76,800	1
TOWNS	$4,249,260	32
VILLAGES	$899,846	14
RURAL MUNICIPALITIES	$394,900	5
SCHOOL DIVISIONS	$14,419,163	14
TOTAL	$20,039,969	66
DEBENTURES		
TOWNS	$1,664,572	7
VILLAGES	$1,584,262	8
RURAL MUNICIPALITIES	$165,920	1
TOTAL	$3,414,754	16
AGREEMENTS		
VILLAGES	$20,000	1
SCHOOL DIVISIONS	$13,824,139	17
TOTAL	$13,844,139	18
GRAND TOTAL	$37,298,862	100

• Figure 5

Local Authority Historical Overview

Purpose for Borrowing by Way of Loans (in Thousand Dollars)

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
INFRASTRUCTURE										
Bridges	600	0	0	0	0	0	0	0	0	0
Curbs, Gutters, Sidewalks	456	623	0	309	34	0	651	279	0	155
Dams & Reservoirs	60	0	0	0	0	95	0	0	0	397
Pavement	599	658	3,778	2,425	1,557	284	1,964	698	1,089	570
Sewage Treatment, Lagoon	326	808	155	1,205	4	1,529	145	182	125	1,027
Street Lighting	0	0	0	82	0	0	0	21	0	0
Water Facilities	989	43	1,219	975	1,547	2,059	1,113	2,114	598	1,184
Irrigation Projects	0	0	54	162	0	0	0	0	0	0
Park Systems	0	0	12	300	0	0	0	0	0	0
Other	0	0	249	50	231	1,288	377	122	40	69
Total	3,030	2,132	5,467	5,508	3,373	5,255	4,250	3,416	1,852	3,402
BUILDINGS & LAND										
Offices	15	147	45	641	69	595	15	425	420	652
Hospitals	40	0	0	0	157	692	30	290	0	50
Recreation & Culture	615	299	72	370	125	2,608	1,922	1,070	1,025	594
Schools	10,317	19,562	11,091	9,659	20,912	5,092	7,044	3,101	13,458	14,334
Fire Stations	0	0	0	0	0	0	11	180	0	132
Residential Housing	0	0	0	0	592	0	0	31	75	60
Land	4,757	587	20	30	830	424	45	22	0	38
Total	15,744	20,595	11,228	10,700	22,685	9,411	9,067	5,119	14,978	15,860
MACHINERY & EQUIPMENT										
Computers	110	88	333	0	463	30	0	0	0	0
Protective	80	0	13	131	0	81	481	235	131	15
Transportation	479	0	295	653	873	499	978	1,067	531	762
Other	54	263	81	90	753	3,880	784	70	165	0
Total	613	351	389	874	2,089	4,490	2,243	1,372	827	777



• Figure 6

Local Authority Debt Overview

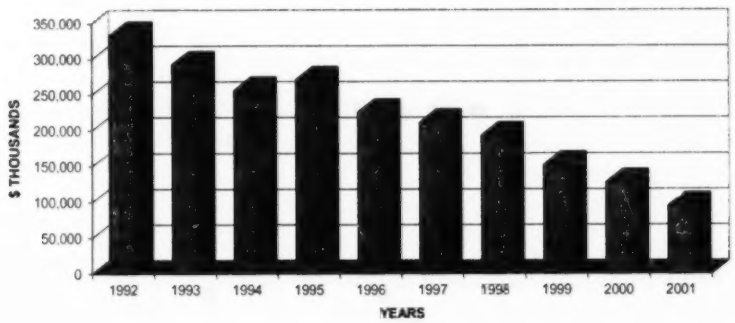
SUMMARY OF OUTSTANDING DEBENTURE DEBT
as of December 31, 2001 (Based on previous audited financial statements)

(In Thousands of Dollars)

YEAR	CITY	TOWN	VILLAGE	N.M.*	R.M.	TOTAL	SCHOOL	HOSPITAL	GRAND TOTAL
1992	167,614	18,073	1,881	0	185	187,753	140,413	5,845	334,011
1993	146,012	15,983	1,637	1,400	165	165,197	127,152	0	292,349
1994	136,279	13,256	1,277	1,302	144	152,258	103,697	0	255,955
1995	173,053	13,196	1,375	1,196	121	188,941	81,733	0	270,674
1996	154,608	10,945	1,105	1,083	0	167,741	57,399	0	225,140
1997	157,811	9,122	858	961	0	168,752	42,115	0	210,867
1998	156,290	9,222	717	686	0	166,915	25,911	0	192,826
1999	122,458	10,325	921	634	0	134,338	17,245	0	151,583
2000	102,198	11,126	1,539	1,359	0	116,222	10,925	0	127,147
2001	75,264	10,721	1,443	0	125	87,553	6,788	0	94,341

* Refers to Northern Municipalities

- 13 municipalities are not included in this analysis as financial statements for 2001 are not yet available. A review of current year approvals indicates these municipalities have minimal outstanding debt.



• Figure 7

Local Authority Debt Overview

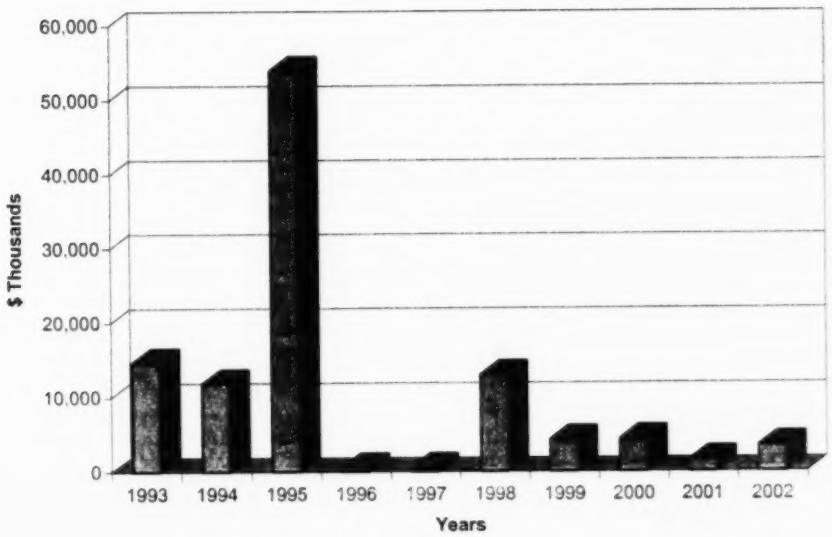
ANNUAL DEBENTURES ISSUED 1993 - 2002

(In Thousands of Dollars)

YEAR	*CITIES		TOWNS		VILLAGES		SCHOOL DIVISIONS		R.M.		TOTALS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1993	2	6,139	8	4,671	1	118	3	3,711	0	0	14	14,639
1994	3	4,300	2	485	0	0	4	7,018	0	0	9	11,803
1995	4	51,147	5	721	3	355	5	1,677	0	0	17	53,900
1996	1	326	2	209	0	0	0	0	0	0	3	535
1997	1	116	2	410	0	0	0	0	0	0	3	526
1998	1	10,000	6	2,334	2	103	1	491	0	0	10	12,928
1999	0	0	9	3,830	3	341	0	0	0	0	12	4,171
2000	0	0	7	2,801	8	1,349	0	0	1	140	16	4,290
2001	0	0	7	1,520	0	0	0	0	0	0	7	1,520
2002	0	0	7	1,665	8	1,584	0	0	1	165	16	3,414

No. - Number of issues

* - Does not include Lloydminster



• Figure 8

Local Authority Debt Overview

DEBENTURES SIGNED AND SEALED IN 2002

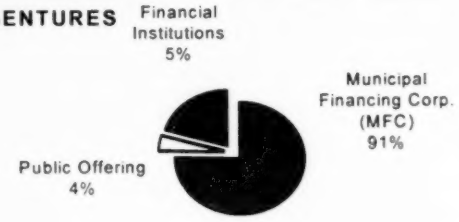
LOCAL AUTHORITY	NO. OF ISSUES	TOTAL FACE VALUE	AVERAGE MONEY COST
TOWNS			
Total	7	$1,977,254	6.04%
VILLAGES			
Total	7	$965,000	6.09%
RURAL MUNICIPALITIES			
Total	1	$165,920	6.50%
TOTAL	15	$3,108,174	

• Figure 9

Local Authority Debt Overview

Debenture Purchasers Overview

ANNUITY DEBENTURES



Municipal Financing Corporation (MFC)	$2,595,175
Public Offering	$100,000
Financial Institutions	$150,000
TOTAL	$2,845,175

SERIAL ANNUITY DEBENTURES

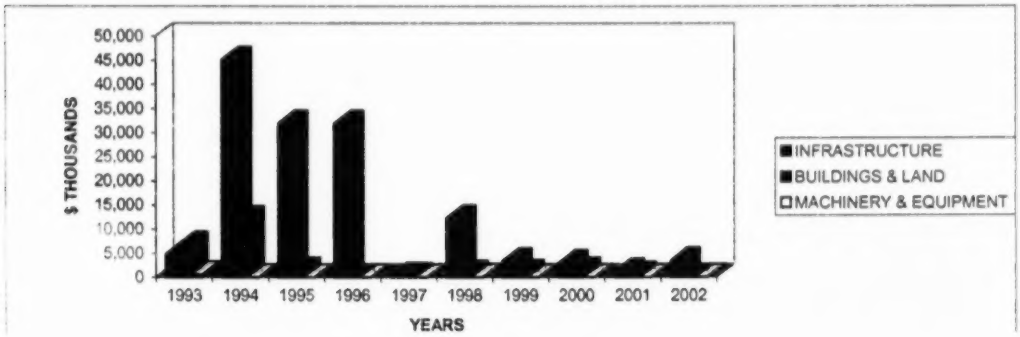
Public Offering	$263,000

• Figure 10

Local Authority Historical Overview

Purpose for Borrowing by Way of Debentures (in Thousand Dollars)

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
INFRASTRUCTURE										
Bridges	600	0	0	0	0	0	0	0	0	0
Curbs, Gutters, Sidewalks	456	0	541	541	116	133	0	160	93	19
Dams & Reservoirs	285	0	0	0	0	0	500	0	0	0
Pavement	1,058	0	0	0	160	133	0	194	293	19
Sewage Treatment, Lagoon	775	44,553	18,000	18,000	0	10,500	158	0	345	786
Street Lighting	600	0	0	0	0	0	0	0	0	0
Water Facilities	1,033	485	13,354	13,354	0	1,236	2,326	1,969	245	2,425
Sanitary sewers, lift stations	0	0	14	14	0	200	298	589	119	0
Other	0	0	0	0	0	0	0	0	0	166
Total	4,807	45,038	31,909	31,909	276	12,202	3,282	2,912	1,095	3,415
BUILDINGS & LAND										
Offices	0	1,235	0	0	0	0	125	440	225	0
Hospitals	0	0	0	0	0	0	0	200	200	0
Recreation & Culture	600	0	50	0	0	200	475	540	0	0
Schools	6,192	10,760	1,160	0	0	491	0	0	0	0
Garages	0	0	190	0	0	0	0	0	0	0
Land	0	0	0	0	0	0	290	59	0	0
Other	0	0	0	0	250	0	0	139	0	0
Total	6,792	11,995	1,400	0	250	691	890	1,378	425	0
MACHINERY & EQUIPMENT										
Protective	600	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	35	0	0	0	0
Total	600	0	0	0	0	35	0	0	0	0



• Figure 11

Local Authority Overview of Local Improvements

LOCAL IMPROVEMENT PROJECTS APPROVED IN 2002

PROPOSED WORK AND ESTIMATED COST				
LOCAL AUTHORITY	NO. OF PROJECTS	WATER/SEWER MAINS	SURFACE WORKS	TOTAL
CITIES	6	$415,000	$1,885,791	$2,300,791
TOWNS	23	$1,203,536	$2,771,537	$3,975,073
VILLAGES	2	$1,291,611	$515,150	$1,806,761
TOTAL	31	$2,910,147	$5,172,478	$8,082,625

Local improvement hearings held in 2002 pursuant to Section 5(1)(c) of *The Local Improvements Act, 1993*

Towns: 1

• Figure 12

Local Authority Approval Overview

Number of Miscellaneous Approvals and Orders Issued in 2002

APPROVED UTILITY RATES AND CHARGES TOWNS: 51 VILLAGES: 66
INVESTMENT OF SURPLUS FUNDS TOWNS: 1
MAXIMUM DEBT LIMIT FOR CITIES CITIES: 7
APPROVED CAPITAL RESERVE FUND TRANSACTIONS VILLAGES: 1
DISESTABLISHMENT OF SCHOOL DIVISIONS TOTAL: 4
APPROVAL TO ESTABLISH A PUBLIC UTILITY SERVICE CITIES: 1

• Figure 13

Property Maintenance Appeals Committee

Major Activities

- Hear and determine appeals and matters concerning property maintenance.
- **Appeal Hearings**

  In most instances, the local board's record becomes the basis for the hearing.

- **Appeal Decisions**

  Written decisions are issued which contain reasons for the decision.

Goals

- Hear appeals within three months of receipt of a notice of appeal.
- Render decisions within three months of the date of hearing an appeal.
- Provide factual information to the public on the processes of appeal.
- Establish a consistent basis for the decision making process.

Impact and Accomplishments

- The committee has been successful in providing an independent review of the local enforcement process.

Caseload Analysis

In 2002, three appeals were received, two appeals were carried over, one was heard and denied.

The City of Saskatoon was the only municipality to establish a local board pursuant to provisions in *The Urban Municipality Act, 1984*. The new *Cites Act* does not contain similar provisions for these types of appeals. Therefore, unless other urban municipalities adopt the provisions within *The Urban Municipality Act, 1984* there will be no need for further reporting for this committee.

Planning Appeals Committee

Major Activities

- **Planning and Development Appeals**

  Hear and determine municipal planning and development appeals and the subdivision of land.

  Appeals normally arise from a decision of a development appeals board or an authorized subdivision approving authority.

- **Appeal Hearings**

  Appeal hearings are usually based on the record of the local board.

- **Appeal Decisions**

  Written decisions, with reasons, are issued based on arguments presented at the hearing.

- **Provide Advisory Assistance**

  Provide factual information to the public on the processes of appeal.

Goals

- To hear appeals within three months of receipt of a notice to appeal.
- Render decisions within three months of the date of hearing an appeal.
- Provide an information base for the general public regarding the appeal process, and policies and procedures of the committee.
- As a stakeholder, analyze and respond to Government Relations and Aboriginal Affairs' requests regarding legislation.

Impact & Accomplishments

- The committee strives for the shortest turnaround time possible on matters before it.
- Through consistency of decisions, the committee provides the general public with a better understanding of requirements when rendering decisions on planning and development appeals.

Caseload Analysis

In 2002, 22 new appeals were received and 21 appeals were heard which includes carry over of appeals from the previous year.

Figure No. 14 shows an analysis of the decisions rendered by the committee and organized by local authority category as follows:

	Denied	Granted	Withdrawn	No Jurisdiction	Carried Forward	Total
Cities	7	3	1	1	1	13
Towns	1*	0	1	1	2	5
Villages	0	0	0	0	1	1
Rural Municipalities	4	0	0	0	0	4
Total	**12**	**3**	**2**	**2**	**4**	**23**

* Carried forward from 2001

• Figure 14

Municipal Boundary Committee

Major Activities

- **Municipal Boundary Alteration Applications**

  The committee is composed of full-time members of the Saskatchewan Municipal Board and part-time members representing the Saskatchewan Urban Municipalities Association (SUMA) and the Saskatchewan Association of Rural Municipalities (SARM).

  Reviews applications for the alteration of municipal boundaries or the amalgamation of municipalities.

  A request for review of boundary applications normally arises when affected municipalities are not in agreement as to the proposed boundary alterations or amalgamation.

- **Public Hearings**

  A public hearing, when required, is conducted within the applicant municipality.

- **Mediation**

  Mediation between affected municipalities may occur whenever possible.

- **Provide Advisory Assistance**

  Provide factual information to the public on the process to apply.

Goals

- To hear and decide applications within four months after receipt of same.

- Provide an information base for the general public regarding the appeal process, and policies and procedures of the committee.

Impact & Accomplishments

- Mediation facilitates communication between affected municipalities.
- Affected municipalities have an information base as well as a clearer understanding of what is required at the public hearing.
- Providing knowledge of hearing procedural process and consistent decision making to affected municipalities leads to a satisfactory outcome.

Caseload Analysis

Two applications were received in 2002. One hearing was held and the application was denied. The other application is scheduled for hearing in 2003.

Fire Prevention Appeals Committee

Major Activities

- Hear and determine appeals and matters concerning fire prevention.

  Appeals arise from orders issued by a fire inspector or fire commissioner or certificate for costs incurred in carrying out an order respecting fire prevention and safety.

- **Appeal Hearings**

  Appeal hearings are usually based on the record of the local board. They are held as required in Regina or Saskatoon.

- **Appeal Decisions**

  Written decisions, with reasons, are issued based on arguments presented at the hearing.

Goals

- To hear appeals within three months of receipt of a notice to appeal.
- Render decisions within three months of the date of hearing an appeal.
- Provide factual information to the public on the process of fire prevention appeals.
- To establish a consistent base for the process of decision making.

Impact & Accomplishments

- The committee strives for the shortest turnaround time possible on matters before it.
- Through consistency of decisions, the committee provides the general public with a better understanding of requirements when rendering decisions.

Caseload Analysis

There were two appeals carried over from the previous year. In 2002, one appeal was received. Two decisions were rendered and the Provincial Fire Commissioner's Orders were upheld by the committee. The other matter was resolved by the parties.

Assessment Appeals Committee

Major Activities

- **Assessment Appeals**

  Hear and determine assessment appeals pertaining to the assessed values of real property; local improvement assessments; the tax exempt status of a property and conservation and development area authority appeals.

  Appeals usually arise from decisions of local boards of revision.

- **Appeal Hearings**

  Appeal hearings are based upon the record of the local boards of revision and are held throughout the province.

- **Direct Appeals Hearings**

  Hearings for direct appeals are conducted, as required, with respect to industrial or commercial properties exceeding $1,000,000 in assessed value where the appellant, the board of revision, and the municipality agree to proceed in this manner.

  Direct appeals hearings are also conducted, as required, where an application for leave to consolidate appeals has been granted.

- **Pre Hearing Conferences**

  Pre hearing conferences are conducted, as required, to determine the necessity of subpoenas and to clarify issues to be determined by the committee.

- **Appeal Decisions**

  Written decisions are issued, with reasons, based upon arguments presented at the hearing regarding perceived errors by boards of revision, or in the case of direct appeals, based upon evidence and argument.

- **Stated Cases**

  Cases may be stated to the Court of Appeal for Saskatchewan at the initiative of the committee. Also, any person affected by a decision of the committee may appeal to the Court of Appeal on a leave to appeal basis. The question must be one of law or jurisdiction.

- **Other Matters**

  The committee may consider and make recommendations on matters referred to it by the Minister.

  Case law that impacts on assessment issues is monitored.

  Recommendations are provided regarding proposed legislative amendments.

- **Provide Advisory Assistance**

  Provide advice and guidance to the public and other client groups regarding the appeal process and related assessment matters.

Goals

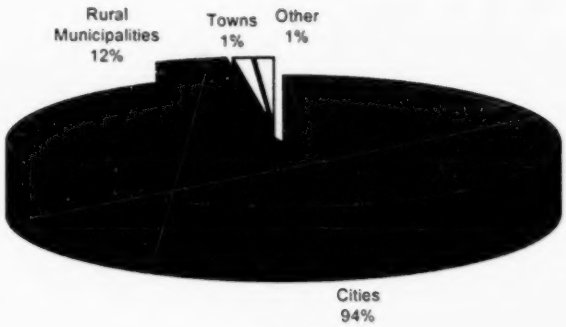
- To hear appeals within a reasonable time of receipt of a notice of appeal.
- Render decisions within six months of the date of a hearing where caseload allows.
- Provide an information base for the general public regarding the appeal process, and policies and procedures of the committee.
- Maintain an efficient appeal tracking system.
- Enforce procedural requirements.
- Recruit and train part-time members.

Impact & Accomplishments

- Update of tracking system and the adoption of electronic calendars for internal reference has improved the administration of files and related impact on clients.

Caseload Analysis

Appeals received in 2002: 459



• Figure 15

*Other - Includes villages, resort villages, conservation and development area authorities, and northern municipalities.

Caseload Activities

Scheduled for Hearing	15
Decisions Pending (Heard but not decided)	457
To Be Heard (Not yet scheduled)	314
Withdrawn	145
Total Activities	931*

*These activities include 644 appeals lodged prior to 2002.

Decision Activities

Denied	Granted	Total Issued
285	115	400**

**These decisions all pertain to appeals lodged prior to 2002.

- **Outside Influences**

  Delays were experienced in the turnaround time of appeals due to:

  - The loss of three active part-time members, and
  - Procedural complications as a result of rulings from the Court of Queen's Bench and the Saskatchewan Court of Appeal.

Condominium Property Act Apportionment Committee

Major Activities

- **Apportionment Applications**

  Applications arise pursuant to section 59 of *The Condominium Property Regulations, 2001*.

- **Apportionment Orders**

  Written orders are issued containing the approved or amended apportionment scheme.

- **Apportionment Hearings**

  When necessary, hear and determine applications pertaining to proposed apportionment schemes not based upon unit factors.

  Hearings are held as required, usually in the municipality of origin.

- **Provide Advisory Assistance**

  Provide advice and guidance to the public and other client groups regarding the issue of condominium assessment apportionment.

Goals

- Issue orders within a reasonable time of receipt of the application and hear apportionment applications where necessary.
- Provide an information base for the general public.

Caseload Analysis

In 2002, three applications were received with the related orders being issued.

Board of Revenue Commissioners

Mandate

The Board of Revenue Commissioners is established pursuant to Section 13(1) of *The Revenue and Financial Services Act*. The Act appoints full-time members of the Saskatchewan Municipal Board as members of the Board of Revenue Commissioners.

Any write-off or cancellation of monies owing to the Crown is subject to approval of the Board of Revenue Commissioners as delegated by Treasury Board. The board has the power to hear and determine appeals respecting taxes imposed or assessed pursuant to and by virtue of any taxing act. Parties to the appeal may further appeal any decision of the board to the Court of Queen's Bench.

The operating and staffing costs associated with this board are absorbed within the Saskatchewan Municipal Board's budget.

Minister in charge is the Minister of Finance.

Legislation

The Corporation Capital Tax Act
The Crown Minerals Act
The Provincial Sales Tax Act
The Fire Prevention Act, 1992
The Freehold Oil and Gas Production Tax Act;
The Fuel Tax Act, 1987
The Liquor Consumption Tax Act
The Mineral Taxation Act, 1983
The Revenue and Financial Services Act
The Tobacco Tax Act

The board has authority to approve or determine matters under seven other Acts. However, appeals pursuant to these Acts are not often received.

Board of Revenue Commissioners Caseload Overview

Caseload Activities

Appeals received in 2002: 28

Scheduled for Hearing	1
Heard	4
To be Heard	*110
Withdrawn	18
Decisions Pending	2

Notes:

*Ninety-seven (97) of the outstanding appeals (to be heard) relate to the Crown Minerals Act for the years 1995-2002 inclusive. These appeals may be withdrawn at a future date. The parties are working to resolve the issues outside of the appeal setting.

Decision Activities

Denied	Granted	Total Issued
4	0	4

There were 10 cancellations and 51 write offs approved in 2002.

• Figure 16